Fisheries Enhancement Tax Receipts
Department of Community and Economic Development
Program 2

I.   PROGRAM OBJECTIVES

A salmon enhancement tax is collected by the Department of Revenue on the sale of salmon in areas where Regional Aquaculture Associations have been formed by local fishers, and those fishers have approved the tax. After the funds are appropriated by the Legislature to the Department of Community and Economic Development, they are distributed to the Regional Aquaculture Associations. Administration of the funds is accomplished through the review of annual budgets submitted by the Regional Associations.

II.   PROGRAM PROCEDURES

Regional Aquaculture Associations must comply with 3 AAC 89 in order to receive funds appropriated for Fisheries Enhancement Tax Receipts.

III.   COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

    A.   TYPES OF SERVICES ALLOWED OR UNALLOWED

       Compliance Requirement
       See 3 AAC 89.010 and .020.

       Suggested Audit Procedures
       ▪ See 3 AAC 89.010 and .020.

    B.   ELIGIBILITY

       The auditor is not expected to verify eligibility.

    C.   REPORTING REQUIREMENTS

       Compliance Requirement
       See 3 AAC 89.080, .090 and 89.120.

       Suggested Audit Procedures
       ▪ There are no special suggested audit procedures.

    D.   REPORTING REQUIREMENTS

       There are no special reporting requirements.

E.   SPECIAL TESTS AND PROVISIONS
Compliance Requirement
The agreement will identify any special compliance to which the Regional
Aquaculture Association is to adhere.

Suggested Audit Procedures
▪   Review the agreement to identify any special compliance provisions
     and;
▪   Verify that the requirements were met.

Modified 5/00